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No. 2344

United States
Circuit Court of Appeals

For the Ninth Circuit.

J. B. POWER, as Trustee in Bankruptcy of the
Estate of DANIEL FUHRMAN, Bankrupt,
Petitioner,

vs.

RAY FUHRMAN,

Respondent.

In the Matter of DANIEL FUHRMAN, Bankrupt.

Petition for Revision

Under Section 24b of the Bankruptcy Act of Congress,
Approved July 1, 1898, to Revise, in Matter of
Law, a Certain Order of the United States
District Court for the Western
District of Washington,
Northern Division.

FILED
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[Clerk's Note: When deemed likely to be of an important nature, errors or doubtful matters appearing in the original certified record are printed literally in italic; and, likewise, cancelled matter appearing in the original certified record is printed and cancelled herein accordingly. When possible, an omission from the text is indicated by printing in italic the two words between which the omission seems to occur. Title heads inserted by the Clerk are enclosed within brackets.]

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*In the United States Circuit Court of Appeals for
the Ninth Circuit.*

No.—

In the Matter of DANIEL FUHRMAN, Bankrupt.

Petition for Review.

To the Honorable, The Judges of the United States
Circuit Court of Appeals for the Ninth Circuit:

Your petitioner, J. B. Power, respectfully shows:

That there is pending in the District Court of the United States for the Western District of Washington, Northern Division, a proceeding in bankruptcy wherein Daniel Fuhrman was adjudged bankrupt, and your petitioner was duly elected trustee of said bankrupt estate, and, during all the times hereinafter mentioned, your petitioner did act and does now act as the trustee of said bankrupt estate.

That in the course of said bankruptcy proceeding your petitioner, as trustee, filed a petition in the office of the Honorable John P. Hoyt, Referee in Bankruptcy, to whom said bankrupt estate had been referred to for administration, praying for an order upon the said Daniel Fuhrman, bankrupt and Ray Fuhrman, his wife, to turn over to your petitioner as trustee the sum of TWENTY-FOUR THOUSAND DOLLARS, cash belonging to the estate of said bankrupt, and which sum, it was alleged in said petition, the said bankrupt and his wife had in their possession and control and were fraudulently concealing and withholding from the said trustee. That

said petition came on for hearing in due course, and such hearing resulted, on February 25, 1913, in a finding by the said referee that the said bankrupt and his wife, at all times during said proceeding and at the time of the making of such finding had in their possession and control the sum of NINE THOUSAND DOLLARS, in cash, belonging to said estate in bankruptcy, which sum the said parties had concealed and withheld and were then concealing and withholding from the trustee, and, the referee in bankruptcy further found that beyond all reasonable doubt the said Daniel Fuhrman and his wife had the present ability to comply with the order of the Court with respect to the payment of said sum, and, thereupon, the said referee entered an order requiring the said Daniel Fuhrman and Ray Fuhrman, his wife, within ten days after the date of the entry of such order, to pay to your petitioner as trustee said sum of NINE THOUSAND DOLLARS in cash, which the Court found to be in their possession and under their control.

That thereafter upon the petition of said bankrupt and his wife, said finding and order of the referee were certified to the District Judge for review, and, upon such review, the District Judge rendered a decision on July 21, 1913, affirming the finding and order of the referee in all respects, and, on the 23d day of July, 1913, the District Judge made and entered an order confirming such ruling in all things, and, by said order, directed and ordered the said Daniel Fuhrman, bankrupt, and Ray Fuhrman, his wife, on or before the 31st day of July, 1913, to pay

to the said trustee in bankruptcy the sum of NINE THOUSAND DOLLARS, in cash, belonging to said estate in bankruptcy, and which said District Judge further found to be in their possession and control.

That said Daniel Fuhrman and Ray Fuhrman having neglected and failed to comply with said order, proceedings were instituted by your petitioner, as trustee, to cause said Daniel Fuhrman and Ray Fuhrman to be attached and punished for contempt for having wilfully and contemptuously disobeyed said order, and, upon the trial of said last mentioned proceeding, the District Court made and entered findings of fact and conclusions of law, under date of October 17, 1913, adverse to the contention of the trustee, and, under date of November 3, 1913, said District Court made and entered an order discharging the said Ray Fuhrman from the order to show cause why she should not be attached and punished for contempt.

Your petitioner further shows that the said District Court committed error in making certain of the findings of fact and conclusions of law hereinbefore referred to as having been made on the 17th day of October, 1913, so far as the same referred to said Ray Fuhrman, and, erred in making the order dismissing said contempt proceeding as against said Ray Fuhrman.

All of the foregoing facts will be made to appear to your Honors by a transcript of so much of the record in the above-mentioned bankruptcy proceeding as may be necessary to exhibit and explain the

manner and form in which the questions of law set forth in this petition arose and were determined, which transcript will be transmitted to this court.

WHEREFORE your petitioner respectfully prays that such order and judgment of the said District Court, as is herein complained of, may be reviewed and revised by your Honors according to the merits of your petitioner's contentions, in accordance with the provisions of the law regulating such proceedings, as are herein set forth, and that by the order and decree of this Court the said order and judgment of the District Court be reversed, and said District Court directed to hold that the said Ray Fuhrman has been guilty of contempt and should be punished for having wilfully and contemptuously disobeyed the order of the District Court entered on July 23, 1913, directing her to pay over to your petitioner, as trustee, the sum of NINE THOUSAND DOLLARS, in cash, belonging to said estate in bankruptcy.

YOUR PETITIONER FURTHER PRAYS for such other and further relief as the facts in this matter suggest and which to your Honors seems meet.

LEOPOLD M. STERN,

Attorney for Petitioner.

United States of America,
State of Washington,
County of King,—ss.

J. B. Power, being first duly sworn, upon his oath deposes and says that he is the trustee in bankruptcy of Daniel Fuhrman, bankrupt in the proceeding in bankruptcy referred to in the foregoing petition; that he has read the foregoing petition for re-

view, and knows the contents thereof, and that the matters and things therein contained and set forth are true.

J. B. POWER,

Subscribed and sworn to before me this 18th day of November, 1913, at Seattle, Washington.

[Seal]

C. L. BUTCHER,

Notary Public in and for the State of Washington,
Residing at Seattle.

[Endorsed]: No.—. In the United States Circuit Court of Appeals for the Ninth Circuit. In the Matter of Daniel Fuhrman, Bankrupt. Petition of J. B. Power, as Trustee in Bankruptcy of Daniel Fuhrman, Bankrupt, for Review. Original.

*In the United States Circuit Court of Appeals for
the Ninth Circuit.*

No. —

In the Matter of DANIEL FUHRMAN, Bankrupt.

Notice of Filing of Petition for Review.

To Ray Fuhrman, Respondent, and to E. H. Guie,
Respondent's Attorney:

You, and each of you, are hereby notified that on the 24th day of November, 1913, at the hour of ten o'clock in the forenoon of said day, I will file in the Clerk's office for the United States Circuit Court of Appeals for the Ninth Circuit, in the city of San Francisco, California, the petition for review in the above-entitled cause, a copy of which petition is hereto attached as a part of this notice, and I will then ask to

have the case docketed and the necessary order made thereon to have such case set down for hearing.

LEOPOLD M. STERN,

Attorney for Petitioner.

I hereby acknowledge receipt of a copy of the Petition of J. B. Power, trustee in bankruptcy of Daniel Fuhrman, bankrupt, for review herein, and of notice thereof, and the service of same this 18th day of November, 1913.

E. H. GUIE,

Attorney for Ray Fuhrman, Respondent.

[Endorsed]: No.— In the United States Circuit Court of Appeals for the Ninth Circuit. In the Matter of Daniel Fuhrman, Bankrupt. Notice of Filing of Petition for Review, and Acknowledgment of Service. Original.

Names and Addresses of Counsel.

LEOPOLD M. STERN, Esq., Attorney for Trustee
and Appellant,

705 Lowman Building, Seattle, Washington.

E. H. GUIE, Esq., Attorney for Bankrupt,

810 Leary Building, Seattle, Washington [3*]

*Page number appearing at foot of page of original certified Record.

*In the District Court of the United States for the
Western District of Washington, Northern Di-
vision.*

No. 4983.

In the Matter of DANIEL FUHRMAN, Bankrupt.
**Order Directing Daniel Fuhrman, Bankrupt, and
Ray Fuhrman to Turn Over Concealed Assets.**

J. B. POWER, the trustee herein, having filed a petition praying for an order upon Daniel Fuhrman, bankrupt above named, and Ray Fuhrman, his wife, to turn over to the said petitioner, as trustee, the sum of TWENTY-FOUR THOUSAND DOLLARS cash belonging to the estate of said bankrupt alleged to be in possession of and under the control of said bankrupt and his wife, Ray Fuhrman, and which the said Daniel Fuhrman, bankrupt, and his wife, Ray Fuhrman, are fraudulently concealing and withholding from the said trustee, and the said Daniel Fuhrman, bankrupt, and his said wife, Ray Fuhrman, having filed their verified answer to said petition, and the matter having been duly heard and testimony taken, the undersigned referee in bankruptcy FINDS:

That the undersigned referee is satisfied beyond all reasonable doubt that at the time of the filing of said petition by the trustee, and ever since, and at the present time, said Daniel Fuhrman, bankrupt, and his wife, Ray Fuhrman, had, and now have, in their possession and under their control, the sum of NINE THOUSAND (\$9,000.00) in cash, belonging

to said estate in bankruptcy, which sum, the said Daniel Fuhrman, bankrupt, and Ray Fuhrman, his wife, have concealed and withheld, and now conceal and withhold from the trustee herein. [4]

And the undersigned referee in bankruptcy is satisfied beyond all reasonable doubt of the present ability of the said Daniel Fuhrman, bankrupt, and his said wife, Ray Fuhrman, to comply with the order of this Court herein made.

WHEREFORE, IT IS ORDERED that the said Daniel Fuhrman, bankrupt, and Ray Fuhrman, his wife, within ten days after the date of the entry of this order, PAY to J. B. Power, the trustee in bankruptcy herein, the sum of NINE THOUSAND DOLLARS (\$9,000.00) cash, belonging to the said estate in bankruptcy, and which this Court finds to be now in their possession and under their control.

Entered in open court this 25th day of February, 1913, at Seattle, Washington.

JOHN P. HOYT,
Referee in Bankruptcy.

[Endorsed]: Order Directing Daniel Fuhrman and Ray Fuhrman to Turn Over Concealed Assets. Filed in the United States District Court, Western Dist. of Washington, Mar. 8th, 1913. Frank L. Crosby, Clerk. Filed Feb. 25th, 1913, 2 P. M. John P. Hoyt, Referee. [5]

[Opinion.]

*In the District Court of the United States for the
Western District of Washington, Northern Di-
vision.*

No. 4983.

In the Matter of DANIEL FUHRMAN, Bankrupt.

Filed July 21, 1913.

LEOPOLD M. STERN, for Trustee.

E. H. GUIE, for Bankrupt.

CUSHMAN, District Judge.

This matter is before the Court upon the petition of the bankrupts for review of an order of the Referee, directing them, within ten days after the date of the entry of the order, to pay to the trustee in bankruptcy Nine Thousand Dollars in cash, belonging to the estate in bankruptcy and under their control. The referee finds:

“That the undersigned referee is satisfied beyond all reasonable doubt that at the time of the filing of said petition by the trustee, and ever since, and at the present time, said Daniel Fuhrman, bankrupt, and his wife, Ray Fuhrman, had, and now have, in their possession and under their control, the sum of NINE THOUSAND (\$9,000.000) in cash, belonging to said estate in bankruptcy, which sum, the said Daniel Fuhrman, bankrupt, and Ray Fuhrman, his wife, have concealed and withheld, and now conceal and withhold from the trustee herein.

“And the undersigned referee in bankruptcy is satisfied beyond all reasonable doubt of the present

ability of the said Daniel Fuhrman, bankrupt, and his said wife, Ray Fuhrman, to comply with the order of this Court herein made.”

The bankrupts, in their petition, assign as errors:

“(a) Said Referee erred in not sustaining the demurrer of Ray Fuhrman to said petition and in overruling the same and requiring her to answer.
[6]

“(b) Said Referee erred in finding that at the time of the filing of said petition by the Trustee, or at any other time these petitioners had the sum of \$9,000.00 or any other sum whatsoever belonging to said estate in their possession or under their control, and in finding that they have concealed or withheld and that they are now concealing or withholding any moneys whatsoever belonging to said estate.

“(c) Said Referee erred in holding that these petitioners have the present ability to pay the sum of \$9,000.00 or any other sum to said Trustee.

“(d) That said Referee erred in directing these petitioners to pay the said Trustee the sum of \$9,000.00 or any other sum.”

The petition of the trustee, on which the referee heard this matter, alleges:

“That he is the duly appointed, qualified and acting trustee in bankruptcy of the estate of Daniel Fuhrman, bankrupt, in the above-entitled proceeding.

“That Ray Fuhrman is the wife of said Daniel Fuhrman.

“That said bankrupt and his wife, Ray Fuhrman, have in their possession and under their control the

following property belonging to said estate in bankruptcy:

TWENTY-FOUR THOUSAND DOLLARS,
CASH.

“That the said bankrupt, Daniel Fuhrman, and his wife, the said Ray Fuhrman are fraudulently concealing and withholding said money, to wit, Twenty-four Thousand Dollars, Cash, from the possession of your petitioner, as trustee in said bankrupt estate.”

No error is found in the action of the referee in overruling the demurrer. It appears that the Court had jurisdiction of the defendant, Ray Fuhrman; of the subject matter of the petition, and that the facts stated were sufficient to warrant the relief prayed.

Upon the hearing before the referee, a large amount of testimony was submitted to the Referee upon the questions involved and determined. A review or analysis of the evidence is not deemed necessary. There was ample testimony to support the findings and order of the referee and the same are, in all things, confirmed, save that, as the time allowed the bankrupts in the Referee's order, to comply therewith, has [7] expired, the order is now modified to read “on or before July 31st,” instead of “within ten days after the date of the entry of this order,” as recited in the order reviewed.

[Endorsed]: Decision on Review. Filed U. S. District Court Western District of Washington Jul. 21, 1913. Frank L. Crosby, Clerk. B. O. Wright, Deputy. [8]

*In the District Court of the United States for the
Western District of Washington, Northern Di-
vision.*

No. 4983.

In the Matter of DANIEL FUHRMAN, Bankrupt.
**Order Confirming Ruling of Referee and Direct-
ing Payment of Money to Trustee.**

IN THIS PROCEEDING, the Honorable JOHN P. HOYT, Referee in Bankruptcy, having, on the 25th day of February, 1913, entered an order herein directing Daniel Fuhrman, the bankrupt, and Ray Fuhrman, his wife, to pay to J. B. Power, the trustee in bankruptcy in this proceeding, within ten days, the sum of Nine Thousand Dollars, cash, belonging to said estate in bankruptcy, and which the said referee found to be then in the possession and under the control of the said Daniel Fuhrman, bankrupt, and Ray Fuhrman, his wife,—

AND, the said parties having caused said order and proceeding to be certified to this court for review, and said petition for review having been duly argued before this court by E. H. Guie, on behalf of said bankrupt and his wife, and by Leopold M. Stern, on behalf of the trustee, and having been duly considered by this court and taken under advisement; and this court having rendered its memorandum decision herein on the 21st day of July, 1913, confirming the order of said referee in all things, saving the time allowed the said bankrupt and his wife to comply with the referee's order,—

NOW, THEREFORE, IT IS HEREBY ORDERED that the decision and order of the Referee entered herein on the 25th day of [9] February, 1913, and hereinabove referred to, BE AND THE SAME HEREBY IS in all respects approved and confirmed, saving and excepting the time within which said parties are required to comply with said order.

AND, now, on motion of Leopold M. Stern, attorney for J. B. Power, the trustee in bankruptcy herein,

THIS COURT DOES HEREBY FURTHER ORDER that the said Daniel Fuhrman, bankrupt, and Ray Fuhrman, his wife, on or before the 31st day of July, 1913, pay to J. B. Power, the trustee in bankruptcy herein, the sum of NINE THOUSAND DOLLARS, cash, belonging to said estate in bankruptcy, and which this Court finds to be now in their possession and under their control.

AND, IT IS FURTHER ORDERED that service of this order be made by delivery of a certified copy thereof, by the United States Marshal, to each of the said parties, namely, Daniel Fuhrman, bankrupt, and Ray Fuhrman, his wife.

The bankrupt and his wife, by E. H. Guie, their attorney, excepted to each and every portion of this order, and exception allowed.

Entered in open court this 23d day of July, 1913, at Seattle, Washington.

EDWARD E. CUSHMAN,
District Judge.

Receipt of a copy and due service hereof admitted this 22 day of July, 1913.

E. H. GUIE,
Attorney for Daniel Fuhrman, Bankrupt, and Ray
Fuhrman, His Wife. [10]

Return on Service of Writ.

United States of America,
Western District of Washington,—ss.

I hereby certify and return that I served the annexed Order confirming ruling of referee and directing payment of money to trustee, on the therein named Daniel Fuhrman, and Ray Fuhrman, his wife, by handing to and leaving a true and correct copy thereof with each of them personally at Seattle in said District on the 23d day of July, A. D. 1913.

Marshal's fees, \$4.06.

JOSEPH R. H. JACOBY,
U. S. Marshal,
By Geo. B. Devenpeck,
Deputy.

[Endorsed]: Order Confirming Ruling of Referee, and Directing Payment of Money to Trustee. Filed in the United States District Court, Western District of Washington, Jul. 23, 1913. Frank L. Crosby, Clerk. By B. O. Wright, Deputy. [11]

*In the District Court of the United States for the
Western District of Washington, Northern Di-
vision.*

No. 4983.

In the Matter of DANIEL FUHRMAN, Bankrupt.

Findings of Fact and Conclusions of Law.

This proceeding having come on for hearing upon the order of the Court requiring Daniel Fuhrman and Ray Fuhrman, his wife, and each of them, to personally appear before the Honorable Edward E. Cushman, Judge of said court, on the 29th day of August, 1913, at the hour of ten o'clock in the forenoon of said day, and show cause why they should not be attached and punished for contempt in having wilfully and contemptuously disobeyed the order of this Court dated July 23, 1913, directing the said Daniel Fuhrman and Ray Fuhrman to pay over to said trustee in bankruptcy the sum of nine thousand dollars (\$9,000), and the Court, after considering the petition of the trustee in bankruptcy, the evidence offered in support thereof, the joint and several answers and supplemental answers made on oath by each of said respondents, the argument of counsel for the respective parties, and being fully advised in the premises, now on this 17th day of October, 1913, makes the following Findings of Fact and Conclusions of Law: [12]

FINDINGS OF FACT.

I.

That at all the times referred to in said proceed-

ings in bankruptcy herein, and for many years prior thereto, and at the time of the receipt of said sum of nine thousand dollars at all times referred to in said bankruptcy proceedings, the said Daniel Fuhrman and Ray Fuhrman were and still are husband and wife, and living together as such, in the city of Seattle, State of Washington.

II.

That the said Daniel Fuhrman has been convicted of the crime and offense of concealing from his trustee in bankruptcy, while a bankrupt, the said sum of nine thousand dollars, and other property, in that certain cause entitled "The United States of America v. Daniel Fuhrman, Number 2545," in the District Court of the United States for the Western District of Washington, Northern Division, and that judgment of conviction has been entered by the Court, and the said Daniel Fuhrman is now an inmate of the United States penitentiary, serving under said sentence, at McNeal Island in the State of Washington.

III.

That on the 2d day of April, 1913, the said Daniel Fuhrman and Ray Fuhrman, his wife, were indicted by grand jurors duly selected and sworn for the Northern Division of the Western District of Washington, they having, as it is alleged, *therefore* unlawfully conspired to conceal said sum of nine thousand dollars from the trustee in bankruptcy, while said Daniel Fuhrman was a bankrupt, which said indictment is still pending and undisposed of against said respondents, and each of them. [13]

IV.

That, thereafter, on the 12th day of September, 1913, the grand jurors of the United States of America, duly selected, impaneled, sworn and charged to inquire within and for the Northern Division of the Western District of Washington, duly indicted the said Daniel Fuhrman, Ray Fuhrman and one Jake Gross for conspiring, among other things, to conceal the said sum of nine thousand dollars from the trustee in bankruptcy, while he, the said Daniel Fuhrman, was a bankrupt, which said indictment is still pending and undisposed of as to each of said respondents.

V.

That the Court is unable to find from the evidence introduced that the respondent, Ray Fuhrman, has the present ability, or had the ability at the time of said contempt hearing, to turn over said sum of money, or any part thereof.

VI.

That at the time the said sum of nine thousand dollars was taken and received by the said Daniel Fuhrman, which was before the said Daniel Fuhrman was adjudged a bankrupt herein, the said Daniel Fuhrman was the husband of said Ray Fuhrman, and said parties were then and there living together as husband and wife in the city of Seattle, county of King, and State of Washington, and said sum of nine thousand dollars was the property of the said community composed of said Daniel Fuhrman and Ray Fuhrman under the laws of the State of Washington, and said Daniel Fuhrman, under the laws of said

State, had the right to exercise complete possession, control and management of said sum of nine thousand dollars. [14]

CONCLUSIONS OF LAW.

The Court finds as a conclusion of law :

I.

That under and by virtue of the community property law of the State of Washington, the presumption arises, as a matter of law, that the said Ray Fuhrman no longer has in her possession or control the said sum of nine thousand dollars, or any part thereof; but that the same has passed into the legal and actual possession and legal and actual control of said Daniel Fuhrman, her husband, and that this presumption of law is sufficient to overcome the presumption of fact, arising from the finding of the Referee and Court that respondent, Ray Fuhrman, had, with her husband, one of the respondents, Daniel Fuhrman, received and withheld said nine thousand dollars from the trustee in bankruptcy.

II.

That an order should be made herein discharging said order to show cause as to the said Ray Fuhrman, and without prejudice to the right of the trustee to renew said application hereafter.

DONE IN OPEN COURT, this 17th day of October, 1913.

EDWARD E. CUSHMAN,
Judge.

[Endorsed]: Findings of Fact and Conclusions of Law. Filed in the United States District Court,

Western District of Washington. Oct. 18, 1913.
Frank L. Crosby, Clerk. By B. O. Wright, Deputy.
[15]

*In the District Court of the United States for the
Western District of Washington, Northern
Division.*

No. 4983.

In the Matter of DANIEL FUHRMAN, Bankrupt.
**Order [Discharging Order Requiring Ray Fuhrman
to Show Cause, etc.].**

This Court having made and entered its findings of fact and conclusions of law herein under date of October 17, 1913, upon the proceeding instituted by J. B. Power, trustee in bankruptcy of Daniel Fuhrman, bankrupt, to cause said Daniel Fuhrman and Ray Fuhrman to be attached and punished for contempt for having willfully and contemptuously disobeyed the order of this Court, dated July 23, 1913, NOW, THEREFORE,

IT IS ORDERED that the said order requiring the said Ray Fuhrman to show cause why she should not be attached and punished for contempt BE AND THE SAME IS HEREBY discharged as to her, without prejudice to the right of the trustee to renew said application hereafter.

ON MOTION of the trustee, IT IS FURTHER ORDERED that the said proceeding insofar as the same concerns Daniel Fuhrman BE AND SAME HEREBY IS continued indefinitely to be hereafter brought on for hearing and determination at the

option of the said trustee.

To so much of this order as concerns Ray Fuhrman, the trustee duly excepted. Exception allowed.

Entered in open court this 3d day of November, 1913.

EDWARD E. CUSHMAN,
District Judge.

Approved as to form:

_____,
Attorneys for Daniel Fuhrman and Ray Fuhrman.
[16]

Ray Fuhrman excepts to that part of the foregoing Order which recites "without prejudice to the right of the trustee to renew said application hereafter."

Exception allowed.

Daniel Fuhrman excepts to so much of said Order as concerns the said Daniel Fuhrman which continues the said proceeding indefinitely as to him and grants to the trustee the right to hereafter bring said proceeding on for hearing and determination as to him, the said Daniel Fuhrman.

Exception allowed.

Dated Nov. 3, 1913.

EDWARD E. CUSHMAN,
Judge.

Receipt of copy and service hereof admitted this 30th day of October, 1913.

E. H. GUIE,
Attorney for Respondents.

[Endorsed]: Order. Filed in the United States District Court, Western District of Washington, Nov. 3, 1913. Frank L. Crosby, Clerk. B. O. Wright, Deputy. [17]

*In the District Court of the United States for the
Western District of Washington, Northern Di-
vision.*

No. 4983.

In the Matter of DANIEL FUHRMAN, Bankrupt.
**Exceptions of Trustee to Findings of Fact and Con-
clusions of Law.**

COMES NOW J. B. Power, trustee of Daniel Fuhrman, Bankrupt, in the above-entitled proceeding, and EXCEPTS to the following Findings of Fact and Conclusions of Law, filed herein on the 17th of October, 1913;

Excepts to Paragraph Five of the Findings of Fact.

Excepts to Paragraph Six of the Findings of Fact.

Excepts to Paragraph One of the Conclusions of Law.

Excepts to Paragraph Two of the Conclusions of Law.

LEOPOLD M. STERN,

Attorney for Trustee.

The foregoing exceptions and each of them duly presented and allowed *nunc pro tunc* as of October 17, 1913.

Done in open court this 5th of November, 1913.

EDWARD E. CUSHMAN,

District Judge.

[Endorsed]: Exceptions of Trustee to Findings of Fact and Conclusions. Filed in the United States District Court, Western District of Washington.

Nov. 6, 1913. Frank L. Crosby, Clerk. B. O. Wright, Deputy. [18]

In the District Court of the United States for the Western District of Washington, Northern Division.

No. 4983.

In the Matter of DANIEL FUHRMAN, Bankrupt.

Praeipie [for Transcript of Record].

To the Clerk of the Above-entitled Court:

You will please prepare record consisting of following:

Order directing turning over of concealed assets, filed Mar. 8, 1913.

Decision on review, filed July 21, 1913.

Order confirming ruling of Referee, filed July 23, 1913.

Findings of fact and conclusions of law, filed Oct. 18, 1913.

Order discharging Ray Fuhrman, filed Nov. 3, 1913.

Exceptions of trustee, filed Nov. 6, 1913.

LEOPOLD M. STERN,

Attorney for Trustee.

[Endorsed]: Praeipie for Transcript. Filed in the United States District Court, Western District of Washington. Nov. 4, 1913. Frank L. Crosby, Clerk. By B. O. Wright, Deputy. [19]

[Certificate of Clerk U. S. District Court to Transcript of Record.]

In the District Court of the United States for the Western District of Washington, Northern Division.

No. 4983.

In the Matter of DANIEL FUHRMAN, Bankrupt.
United States of America,
Western District of Washington,—ss.

I, Frank L. Crosby, Clerk of the District Court of the United States for the Western District of Washington, do hereby certify the foregoing 21 typewritten pages, numbered from 1 to 21, inclusive, to be a full, true, correct and complete copy of so much of the record and proceedings in the above and foregoing entitled cause as is called for by the praecipe of the attorney for the trustee and appellant, as the same remain of record and on file in the office of the Clerk of the said Court, and that the same constitute the transcript of record on Petition for Review from the order of the District Court of the United States for the Western District of Washington, to the Circuit Court of Appeals for the Ninth Judicial Circuit.

I further certify the following to be a full, true and correct statement of all expenses, costs, fees and charges incurred and paid in my office by or on behalf of the appellant for preparation and certification of the typewritten transcript of record issued to the United States Circuit Court of Appeals for the Ninth Circuit in the above entitled cause, to wit: [20]

Clerk's fee (Sec. 828, R. S. U. S. as Amended

by Sec. 6, Act of March 2, 1905) for mak-

ing transcript of the record for printing purposes—40 folios at 20c per folio.....	\$8.00
Certificate to certified copy of typewritten transcript of record.....	.30
Seal to said certificate.....	.40
	<hr/> \$8.70

I hereby certify that the above cost for preparing and certifying record amounting to \$8.70 has been paid to me by Leopold M. Stern, Esquire, Attorney for Appellant.

IN WITNESS WHEREOF I have hereto set my hand and affixed the seal of said District Court at Seattle, in said District, this 13th day of November, A. D. 1913.

[Seal]

FRANK L. CROSBY,

Clerk. [21]

[Endorsed]: No. 2344. United States Circuit Court of Appeals for the Ninth Circuit. J. B. Power, as Trustee in Bankruptcy of the Estate of Daniel Fuhrman, Bankrupt, Petitioner, vs. Ray Fuhrman, Respondent. In the Matter of Daniel Fuhrman, Bankrupt. Petition for Revision Under Section 24b of the Bankruptcy Act of Congress, Approved July 1, 1898, to Revise, in Matter of Law, a Certain Order of the United States District Court for the Western District of Washington, Northern Division.

Filed November 25, 1913.

FRANK D. MONCKTON,

Clerk of the United States Circuit Court of Appeals
for the Ninth Circuit.

By Meredith Sawyer,
Deputy Clerk.